

An ACT for the establishment and regulation of the levy courts in the several counties of this state. Passed December 26.

BE it enacted, by the General Assembly of Maryland, That the justices of the peace in the respective counties of this state, or any five of them, shall be and they are hereby authorized and required, on some day between the first day of March and the first day of October annually, to meet at the court-house of their respective counties to adjust the ordinary and necessary expences of their several counties, including an allowance for the poor of the county, and public roads, and for the payment thereof, with a commission for collection not exceeding *six per cent.* to impose an assessment or rate on all property within their county sufficient to defray such county charge; and the said justices shall apportion such assessment or rate according to the last corrected valuation of property in their county, and shall appoint a person or persons to collect the same; and every collector, before he acts as such, shall give bond, payable to the state, with good and sufficient securities, such as the said justices shall approve of, in double the sum to be collected, with condition, "That if the above bound — —, shall well and faithfully execute his office, and the several duties required of him by law, and shall well and truly account for and pay to the justices of the levy court, or their order, the several sums of money which he shall receive or be answerable for by law, at such time as the law shall direct, then the above obligation to be void." Justices to meet annually, &c.

II. And be it enacted, That the clerk of each county shall and he is hereby directed to keep a fair and accurate account of such assessment or rate, and how disposed of by the levy court of his county, in a book to be kept for that purpose alone, and shall annually, within one month after such assessment, under the penalty of fifty pounds current money, transmit a copy thereof to the governor and council, for their information of the gross amount of the property in such county, and the amount of the tax for the county expences; and such clerk shall also, within ten days after such assessment, under the penalty of two hundred pounds current money, deliver a fair copy thereof to the collector or collectors appointed as aforesaid; and such collector or collectors shall and he or they are hereby authorized and required, within twenty days thereafter, to proceed to collect the same rate, and shall render an account thereof, and pay the same to the order of their respective levy courts, within six months after having received the assessment list from the clerk of his county as aforesaid, and in case of refusal or neglect to account or make payment, the said justices may, in their discretion, cause the bond of the collector failing in his duty to be put in suit; and the said justices, on taking bond, shall cause the same to be proved by the witnesses thereto, and their clerk shall record the same, with the probate, and an attested copy of the said bond and probate from the said record, shall be as good evidence in law to maintain an action of debt for the breach of the condition thereof, as if the said bond was actually produced and proved in court, and on suit the justices may order a copy of such bond to be filed in the county court, and thereupon *scire facias* shall issue against such collector, and his securities, in the same manner as by law is directed in the case of bonds to the loan-office, and similar proceedings shall be had to compel payment of the money due, with an interest of *six per cent.* from the day appointed for payment; and every person appointed collector shall, before he acts as such, subscribe a declaration of his belief in the christian religion, and take and subscribe the oath, or if a quaker, menonist or tunker, the affirmation, of fidelity to this state, directed by the constitution and form of government, and the oath to the United States, unless he had before made the said declaration and taken the said oaths or affirmations. Clerk to keep a fair account, &c.

III. And be it enacted, That in all cases where any collector shall have collected any sum or sums of money for the use of the poor of his county, and shall neglect to pay over the same to the trustees of the said poor, or other person or persons authorized by law to receive the same, at the time required by this act, it shall and may be lawful, and the several county courts of this state are hereby In certain cases judgment may be entered against collectors, &c. required,